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USDC, CLERK GREENVILLE, SCUNITED STATES DISTRICT COURT
for the

DISTRICT OF SOUTH CAROLINA

GREENVILLE Division

UNITED STATES OF AMERICA

Case No. Civil Action No. 6-17-cv-2010-TMC

(to be filled in by the Clerk's Office)

Plaintiff(s)

(Write the full name of each plaintiff who is filing this complaint. If the names of all the plaintiffs cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

-v-

DENNIS D. BROOKS
BARBARA D. BROOKS,
GREENVILLE COUNTY TAX COL, See Attached

Defendant(s)

(Write the full name of each defendant who is being sued. If the names of all the defendants cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

THE DEFENDANT'S ANSWER TO THE COMPLAINT

I. The Parties Filing This Answer to the Complaint

Provide the information below for each defendant filing this answer or other response to the allegations in the plaintiff's complaint. Attach additional pages if needed.

Name	Dennis D. and Barbara D. Brooks
Street Address	10 Twin Oaks Ct.
City and County	Greenville, Greenville County
State and Zip Code	South Carolina 29615
Telephone Number	(864) 288-4303 ,Hm; (864) 569-6487, Cell
E-mail Address	barbaradbrooks@gmail.com

II. The Answer and Defenses to the Complaint

A. Answering the Claims for Relief

On a separate page or pages, write a short and plain statement of the answer to the allegations in the complaint. Number the paragraphs. The answer should correspond to each paragraph in the complaint, with paragraph 1 of the answer corresponding to paragraph 1 of the complaint, etc. For each paragraph in the complaint, state whether: the defendant admits the allegations in that paragraph; denies the allegations; lacks sufficient knowledge to admit or deny the allegations; or admits certain allegations but denies, or lacks sufficient knowledge to admit or deny, the rest.

Attached to Defendant(s) list on complaint

Greenville County Tax Collector,
Coach Hills Homeowner's Association, Inc. (no current claims)
And South Carolina Department of Revenue

II. The Answer and Defenses to the Complaint

A. Answering the Claims for Relief. The complaint fails to state a claim upon which relief can be granted because amounts owed are based on lack of complete information to make this analysis.

Estoppel, to be addressed on amended answer.

COUNT I.

11. Dennis Brooks believes that he filed a tax return for year 2000. Dennis Brooks has completed tax returns for 2005 through 2007, and 2011. The years in question involved losses as the result of misrepresentation by stock broker who was branch manager and illegally removed his (Brooks') files from his office with Scott and Stringfellow when his (broker) employment was terminated., as confirmed by the office manager. The records were never recovered, causing the delay in filing the tax returns. Dennis Brooks later learned the broker had filed personal bankruptcy and was in a financial bind. Dennis Brooks had impaired vision due to cataracts so unable to read statements to know that broker purchased unauthorized loaded funds. When Brooks had corrective surgery on eyes, the Scott & Stringfellow branch manager stated, he could not make changes after 30 days.

Dennis D. Brooks did communicate with the IRS about the problems involved. Brooks did not know nor was advised to petition the United States Tax Court to challenge those notices of Deficiency.

12. Dennis Brooks states that the amounts listed in the chart are erroneous as they did not take into account the cost basis for the years mentioned. Dennis Brooks has in fact sustained

substantial losses and has filed claims with the NASD and with North Carolina District Court in Charlotte, North Carolina.

Therefore, the Tax amounts, Interest and Penalties are inaccurate for years stated.

13. Brooks admits that there has been demands for unpaid tax.

14. As stated in Paragraph 11, the amounts listed as owed are inaccurate.

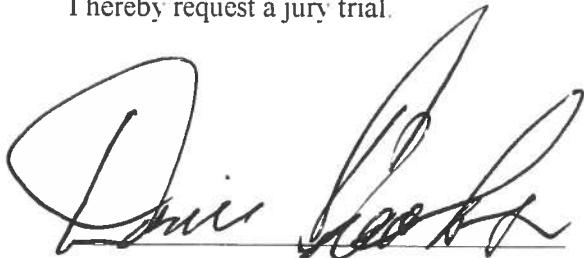
COUNT II

15. Dennis Brooks agrees that tax liens have been filed but was told by IRS agents on at least two occasions that they would be released as soon as the filed the returns are processed.

16. Brooks and Barbara D. Brooks did acquire the subject property from Sue Alton in the early 1980's.

17. Dennis Brooks lacks sufficient information to admit or deny the dates of liens recorded.

I hereby request a jury trial.



Dennis Brooks



Barbara Brooks

a. The defendant asserting the counterclaim or cross-claim against (*specify who the claim is against*) _____ alleges that the following injury or damages resulted (*specify*):

b. The defendant seeks the following damages or other relief (*specify*):

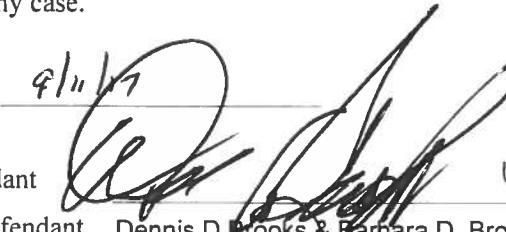
III. Certification and Closing

Under Federal Rule of Civil Procedure 11, by signing below, I certify to the best of my knowledge, information, and belief that this answer: (1) is not being presented for an improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; (2) is supported by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the answer otherwise complies with the requirements of Rule 11.

A. For Parties Without an Attorney

I agree to provide the Clerk's Office with any changes to my address where case-related papers may be served. I understand that my failure to keep a current address on file with the Clerk's Office may result in the dismissal of my case.

Date of signing: 9/11/17

Signature of Defendant 

Printed Name of Defendant Dennis D. Brooks & Barbara D. Brooks

9/11/17

Barbara Brooks

B. For Attorneys

Date of signing: _____

Signature of Attorney _____

Printed Name of Attorney _____

Bar Number _____

Name of Law Firm _____

Street Address _____

State and Zip Code _____

Pro Se 3 (Rev. 12/16) The Defendant's Answer to the Complaint

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E-mail Address	barbaradbrooks@gmail.com